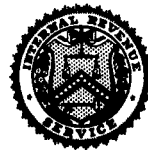


INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61- 3

January 5, 1961

Proprietors of Distilled Spirits plants
Breweries, Taxpaid Wine Bottling Houses
and Bonded Wine Cellars; and Importers
of distilled spirits, wines and malt
beverages; and others concerned:

REPUBLICATION OF REGULATIONS UNDER THE FEDERAL ALCOHOL ADMINISTRATION ACT

Purpose. This Circular is issued to advise you of the republication of all regulations, under the provisions of the Federal Alcohol Administration Act, for the purpose of incorporating all amendments published by Treasury Decisions prior to September 1, 1960, and for the purpose of making editorial changes and conforming corrections required by the revisions of Chapter 51 of the Internal Revenue Code of 1954 by Section 201 of the Excise Tax Technical Changes Act of 1958.

Distribution of Revised Regulations. These regulations were published in the Federal Register on December 29, 1960, (Vol. 25 Federal Register Number 252). They will be reprinted, in pamphlet form, by the Internal Revenue Service and each of you will be given one copy as soon as they become available.

Inquiries. Inquiries regarding this Industry Circular should refer to its number and should be addressed to the office of your assistant regional commissioner, alcohol and tobacco tax.

A handwritten signature in cursive script, appearing to read "Harold A. Serr".

Harold A. Serr

Acting Director, Alcohol and Tobacco Tax Division